

The Multidimensional Impacts of Hainan Island's "Customs Closure" on China's Cross-Border E-Commerce Enterprises

Ning Xu¹, Tingyu Cao², Yongsi Cai¹

¹Guangzhou Xinhua University, Guangzhou 510520, China

²Sunway College, 47500 Selangor Darul Ehsan, Malaysia

Abstract: *On December 2025, Hainan Free Trade Port officially launched full-island customs closure operations, marking a new stage in China's opening up to the outside world. The customs closure implements an innovative supervision model of "first-line liberalization, second-line control, and free flow within the island", coupled with a policy system of "zero tariff, low tax rate, and simplified tax system", exerting comprehensive and in-depth impacts on cross-border e-commerce enterprises. From four core dimensions—adjustments to tax policies, optimization of supply chain efficiency, innovation in industrial integration, and expansion of market opportunities—this paper systematically analyzes the impact mechanism of Hainan Island's customs closure on cross-border e-commerce enterprises by integrating typical cases of cross-border e-commerce enterprises and using key data such as customs clearance efficiency, cost reduction, and transaction scale. Corresponding countermeasures for enterprises are proposed to provide references for cross-border e-commerce enterprises to seize the opportunities brought by customs closure and achieve high-quality development.*

Keywords: Hainan Customs Closure; Cross-Border E-Commerce; Supply Chain Restructuring; Industrial Integration.

1. INTRODUCTION

1.1 Research Background

The construction of Hainan Free Trade Port is a major strategic initiative of China's opening up in the new era, and the full-island customs closure operation is a core symbol and key node in the construction of the free trade port. On December 18, 2025, Hainan Free Trade Port officially launched full-island customs closure operations, designating the entire island as a special customs supervision area. By implementing the supervision model of "first-line liberalization, second-line control, and free flow within the island", it achieves the highest level of trade liberalization and facilitation. As a new trade form in the digital economy era, cross-border e-commerce is one of the key industries developed in Hainan Free Trade Port. A series of policies implemented after the customs closure, such as the expansion of zero-tariff scope, optimization of customs clearance processes, and upgrading of logistics systems, will fundamentally change the operating environment of cross-border e-commerce enterprises and reshape the industry competition pattern.

According to the "Analysis Report on the Impact of Hainan Island's 'Customs Closure' on Cross-Border E-Commerce" released by NetEase Economy & Commerce Research Institute, after the customs closure, Hainan will become a "two-way trade hub" connecting China and Southeast Asia. The import cost of cross-border e-commerce is expected to decrease by 15% to 30%, and the logistics efficiency will increase by more than 50%, bringing historic development opportunities for enterprises. Against this background, systematically analyzing the multi-dimensional impacts of customs closure on cross-border e-commerce enterprises and exploring adaptive strategies for enterprises are of great theoretical and practical significance.

1.2 Research Ideas and Methods

This paper adopts a combination of literature research method, case study method and data analysis method. By sorting out policy documents and industry reports related to Hainan's customs closure, the core framework and implementation key points of the customs closure policy are clarified; typical cases such as the cross-border business modules of JD Global Purchase, Haikou Meilan Airport's "9610" business, and local cross-border e-commerce enterprises in Hainan are selected to analyze the impact of the customs closure policy on the actual operation of cross-border e-commerce enterprises; authoritative data such as customs clearance efficiency, cost structure, and transaction scale are used to quantitatively analyze the specific impacts of customs closure on

cross-border e-commerce enterprises, and finally form a multi-dimensional impact analysis framework and put forward corresponding suggestions.

2. ANALYSIS OF THE CORE POLICY FRAMEWORK OF HAINAN ISLAND'S CUSTOMS CLOSURE

The core policy framework of Hainan's customs closure operation can be summarized as "four more", namely more preferential "zero tariff" policies for goods, more relaxed trade management measures, more convenient passage measures, and more efficient and precise supervision models, which together form a policy system of "zero tariff, low tax rate, and simplified tax system".

In terms of tax policies, the proportion of zero-tariff commodity tax items has increased significantly from 21% before customs closure to 74%, covering about 6,600 tax items. Goods between eligible entities can circulate duty-free, and goods with processing value-added of 30% or more imported into the mainland are exempt from tariffs; the "dual 15%" income tax policy has been implemented, with the maximum tax rate for corporate income tax and personal income tax for high-end talents both at 15%. Combined with local tax rebate and other preferential policies, the comprehensive tax burden is expected to be lower than 15%. In terms of customs clearance supervision, 8 "first-line" ports implement "direct release" for eligible imported goods, reducing the number of declaration items from 105 to 33; 10 "second-line" ports innovatively implement the "batch outbound and centralized declaration" model, which can reduce the frequency of enterprise customs declarations by 90%, and the tax payment period can be extended to a maximum of 56 days. In terms of logistics support, Hainan has accelerated the construction of China-Southeast Asia cross-border e-commerce air logistics channels, added multiple fifth-freedom international cargo routes, and put infrastructure such as Dongfang Bonded Logistics Center (Type B) into use, improving the layout of the island-wide logistics network.

3. MULTI-DIMENSIONAL IMPACT ANALYSIS OF HAINAN ISLAND'S CUSTOMS CLOSURE ON CROSS-BORDER E-COMMERCE ENTERPRISES

3.1 Tax Policy Adjustments: Reducing Operating Costs and Enhancing Price Competitiveness

The most direct benefit after the customs closure is reflected in the reduction of operating costs brought by the adjustment of tax policies. This impact runs through the entire chain of import, operation, and domestic sales of cross-border e-commerce enterprises, significantly improving the profit margin and market competitiveness of enterprises.

The favorable impacts of tax policy adjustments on cross-border e-commerce enterprises after the customs closure are mainly concentrated in three links: import, operation, and domestic sales. The core policy orientation for each link and its main impacts on enterprises can be clearly sorted out through Table 1, with specific cases and in-depth impacts supplemented as follows:

Table 1: Multi-Link Impact of Customs Closure Tax Policies on Cross-Border E-Commerce Enterprises

Links	Policy Orientation	Impact on Enterprises
Import Link	Expansion of zero-tariff commodity scope	Directly converted into price advantage, expanding market share or improving profitability
Operation Link	"Dual 15%" income tax policy	Reducing tax burden pressure, attracting headquarters enterprises and high-end talents to gather, and releasing capital vitality
Domestic Sales Link	Optimization of processing value-added duty-free policy	Lowering the value-added threshold, expanding profit growth points for domestic sales, and stimulating the enthusiasm for processing and transformation

Data Source: NetEase Economy & Commerce Research Institute, Hainan Free Trade Port Official Website, JD Global Purchase

From the perspective of actual implementation effects, the expansion of the zero-tariff commodity scope in the import link covers the mainstream imported categories of cross-border e-commerce, including high-tariff areas such as 3C products, beauty products, and maternal and infant products. The decrease in tariff costs will inevitably be reflected in terminal pricing downstream, and the pulling effect of price advantages on market share is the

increase in order volume for enterprises.

If the expansion of zero-tariff commodity categories brings short-term effects, the "dual 15%" income tax policy in the operation link provides continuous guarantee for the long-term development of enterprises. Compared with the 25% benchmark tax rate in the mainland, the 10-percentage-point reduction combined with local tax rebates makes Hainan a greater advantage for cross-border e-commerce enterprises. It also provides a new preferred plan for the strategic layout of cross-border e-commerce enterprises.

The domestic sales link is mainly reflected in the optimization of the processing value-added duty-free policy, which further opens up the closed loop of "import-processing-domestic sales". After the policy cancels multiple restrictions, it is easier for enterprises to meet the 30% value-added threshold and convert zero-tariff imported goods into competitive products for domestic sales.

3.2 Supply Chain Efficiency Optimization: Improving Customs Clearance Efficiency and Reducing Turnover Costs

The "first-line liberalization, second-line control" supervision model implemented after the customs closure, combined with the upgrading of logistics infrastructure, optimizes the supply chain efficiency of cross-border e-commerce from three aspects: customs clearance process, logistics network, and capital turnover, solving the long-standing pain points in the industry such as slow customs clearance, high logistics costs, and excessive capital occupation.

In terms of customs clearance efficiency, 8 "first-line" ports implement "direct release" for imported "zero-tariff" goods and bonded goods that do not involve inspection and quarantine and license management, reducing the number of declaration items from 105 to 33. The customs clearance efficiency is increased by more than 50%, and the goods clearance time is shortened from the original 3 days to the fastest completion on the same day. This means that cross-border e-commerce goods can directly enter bonded warehouses without filing, greatly shortening the goods turnover time and improving the inventory turnover rate. Haikou Meilan Airport Customs has optimized internal processes to realize "one-stop" handling of cross-border parcel customs clearance. Controlled parcels are inspected and released immediately, achieving "zero-wait" customs clearance. In 2024, the cross-border e-commerce business volume of Meilan Airport reached 16,400 tons, a record high; since 2025, the cumulative transportation of cross-border e-commerce parcels has exceeded 10 million, with a value of more than 800 million yuan. The improvement of customs clearance efficiency has become an important support for business growth.

In terms of logistics network, Hainan has accelerated the construction of China-Southeast Asia cross-border e-commerce air logistics channels. Meilan Airport has added direct international cargo routes such as "Haikou ⇌ Abu Dhabi" to the Middle East and "Tbilisi - Haikou - Paris" with fifth freedom rights, initially forming a cargo network covering Europe, West Asia, the Middle East, Africa and other regions. At the same time, Dongfang Bonded Logistics Center (Type B) has passed the acceptance, allowing enterprises to carry out businesses such as bonded warehousing, global procurement, and international distribution, improving the layout of the island-wide logistics network. For cross-border e-commerce enterprises targeting the Southeast Asian market, Hainan has become an ideal regional logistics hub, with logistics efficiency increased by more than 50% and logistics costs reduced by 40%. For example, a cross-border e-commerce enterprise transports goods to the Middle East market through Meilan Airport's "Haikou ⇌ Abu Dhabi" route, reducing the logistics time from the original 15 days to 7 days and the logistics cost by 35%, which significantly improves customer satisfaction.

In terms of capital turnover, the "batch outbound and centralized declaration" model implemented at 10 "second-line" ports allows enterprises to first go through the formalities for batch outbound of goods, and then make centralized declaration and tax payment before the 25th day of the next month. This can reduce the frequency of enterprise customs declarations by 90%, and the tax payment period can be extended to a maximum of 56 days. This policy has significantly reduced the capital turnover pressure of enterprises, allowing enterprises to have more funds for core businesses such as stock preparation and marketing. According to enterprise feedback, after the implementation of this policy, the capital turnover efficiency of enterprises has increased by more than 40%, and the capital use cost has decreased by about 12%.

3.3 Industrial Integration and Innovation: Spawning New Business Forms and Models and Expanding Development Space

The customs closure operation has broken the development boundary of traditional cross-border e-commerce, promoted the in-depth integration of cross-border e-commerce and local industries in Hainan, and spawned a series of new business forms and models such as "front store and back warehouse", "cross-border e-commerce + tropical agriculture", and "cross-border live streaming", expanding new development space for enterprises.

The "front store and back warehouse" model has realized the coordinated development of offshore duty-free and cross-border e-commerce. International brands can locate their Asia-Pacific distribution centers in Hainan, and use the advantages of "zero tariff + bonded display" to form an integrated consumption experience of "offline experience, online purchase, and bonded delivery". Relying on in-depth cooperation with leading enterprises such as China Tourism Group Duty Free Corporation and Wangfujing Hainan Duty Free, JD Global Purchase has built a full-category global boutique matrix. Consumers can realize multiple shopping scenarios such as "offshore duty-free direct mail to home" and "convenient purchase without offshore travel" through the JD APP. During the event, the sales volume of the cross-border selection scenario increased by 150% year-on-year. This model not only improves the consumer shopping experience, but also brings stable customer sources and orders for cross-border e-commerce enterprises.

The "cross-border e-commerce + tropical agriculture" model has opened up new channels for Hainan's characteristic products to go global. Hainan is establishing a blockchain traceability system for ten major agricultural products such as mangoes and coffee, planning to cultivate 10 cross-border export brands, and promoting "Hainan-made" products to go global through cross-border e-commerce channels. Taking advantage of this opportunity, the company of Wang Jian, a local cross-border e-commerce entrepreneur in Hainan, sells Hainan's characteristic products such as bird's nest, Li brocade, and coffee to six Southeast Asian countries through cross-border e-commerce platforms. Relying on the geographical proximity and variety similarity between Hainan and Southeast Asia, the annual order volume grows by 80%. At the same time, the enterprise has established overseas warehouses in Yangpu Bonded Port Area to realize rapid delivery of goods and localized services, with the customer repurchase rate increased to 65%.

Cross-border live streaming has become a new marketing model. After the customs closure, Hainan's policies of visa-free entry for personnel and open air rights have significantly reduced the cost of introducing and operating foreign anchors, and cross-border live streaming bases targeting the Southeast Asian market have developed rapidly. Wang Jian's company has signed contracts with multiple local anchors in Southeast Asia to build a localized live streaming matrix in Thai and Vietnamese, conducting 24-hour non-stop cross-border live streaming to promote Hainan's characteristic products, with the highest single live streaming sales exceeding 5 million yuan. The implementation of the cross-border data flow pilot policy also provides support for enterprises to use artificial intelligence and big data technologies for intelligent product selection and precise marketing, further improving marketing efficiency.

3.4 Market Opportunity Expansion: Possessing Both Domestic and International Markets and Expanding Development Boundaries

The customs closure operation enables Hainan's cross-border e-commerce enterprises to enjoy the dual advantages of both domestic and international markets. They can not only introduce overseas goods into the domestic market relying on the "zero tariff" policy, but also expand into international markets such as Southeast Asia relying on the regional advantages under the RCEP framework, greatly expanding the development boundaries.

In terms of the domestic market, as a bridge connecting the mainland and the world, Hainan can introduce overseas goods with more price advantages into the domestic market. In particular, using the processing value-added policy, goods lightly processed in Hainan can enjoy duty-free treatment for domestic sales, further enhancing the price competitiveness of goods. It is predicted that with the continuous release of policy dividends, the sales volume of Hainan's cross-border e-commerce to the domestic market will continue to grow, and the import and export volume may exceed 20 billion yuan by 2030. By integrating Hainan's duty-free resources, JD Global Purchase has realized direct mail of full-category goods such as beauty and skin care, high-end luggage, and 3C digital products to the mainland. During the event in December 2025, orders from mainland consumers accounted for 78%, becoming a new growth engine for the enterprise.

In terms of the international market, Hainan has significant regional advantages as an overseas bridgehead radiating Southeast Asia under the RCEP framework. After the customs closure, the level of trade facilitation

between Hainan and Southeast Asian countries has been further improved. Cross-border e-commerce enterprises can rely on Hainan's logistics hub advantages to transfer mainland goods to the Southeast Asian market through Hainan, or directly export Hainan's characteristic products to Southeast Asia. At the same time, high-value-added goods can avoid some overseas tariffs through transshipment in Hainan, and the transshipment business volume and profits grow synchronously. The landing of Meilan Airport's "9610" import business has realized the connection between Hainan and the cross-border e-commerce market of the United Arab Emirates and even the entire Middle East, providing a key channel for enterprises to expand the Middle East market. After the completion of the first order, the order volume of relevant enterprises in the Middle East market increased by 110%.

3.5 Key Data Chart Analysis

To more intuitively present the impact of customs closure on cross-border e-commerce enterprises, two charts—comparison of core operating costs of cross-border e-commerce enterprises before and after customs closure, and transaction scale and forecast of Hainan's cross-border e-commerce—are used to quantitatively analyze the changes in core indicators.

Table 2: Comparison of Core Operating Costs of Cross-Border E-Commerce Enterprises Before and After Customs Closure (Unit: %)

Cost Type	Before Customs Closure	After Customs Closure	Reduction Range
Tariff Cost	20-35	0-8	15-30
Logistics Cost	25-40	15-24	40
Corporate Income Tax	25	15	40
Customs Declaration and Compliance Cost	8-12	1-3	75-90

Data Source: NetEase Economy & Commerce Research Institute, "Analysis Report on the Impact of Hainan Island's 'Customs Closure' on Cross-Border E-Commerce"; Public Data on Hainan Free Trade Port Official Website

As shown in Table 2, after the customs closure, all core operating costs of cross-border e-commerce enterprises have decreased significantly. Among them, the customs declaration and compliance cost has the largest reduction range, reaching 75%-90%, mainly due to the simplification of customs clearance processes and the reduction of declaration items; the corporate income tax has decreased by 40%, the tariff cost has decreased by 15%-30%, and the logistics cost has decreased by 40%. The superimposed decrease of multiple costs has significantly improved the profitability of enterprises.

Table 3: Transaction Scale and Forecast of Hainan's Cross-Border E-Commerce (Unit: 100 Million Yuan)

Year	2023	2024	2025 (Forecast)	2028 (Forecast)	2030 (Forecast)
Transaction Scale	45	68	105	160	210
Year-on-Year Growth Rate	32%	51%	54%	52%	31%

Data Source: Hainan Provincial Department of Commerce; Meilan Airport Operation Data; NetEase Economy & Commerce Research Institute Forecast Data

Table 3 shows that the transaction scale of Hainan's cross-border e-commerce has achieved rapid growth from 2023 to 2024, reaching 6.8 billion yuan in 2024, a year-on-year increase of 51%; in 2025, the first year of customs closure, the transaction scale is expected to exceed 10 billion yuan, reaching 10.5 billion yuan, a year-on-year increase of 54%; it will continue to maintain rapid growth in the future, and is expected to exceed 20 billion yuan by 2030, reaching 21 billion yuan. The implementation of the customs closure policy has become the core driving force for the growth of transaction scale.

4. SUGGESTIONS FOR CROSS-BORDER E-COMMERCE ENTERPRISES AFTER HAINAN'S CUSTOMS CLOSURE POLICY

4.1 Seize the Opportunity of Customs Closure, Actively Layout in Hainan, and Enjoy Policy Dividends

Cross-border e-commerce enterprises should take the initiative to seize the opportunities brought by the customs

closure policy and actively layout core business links in Hainan. For import-oriented core business enterprises, they can set up headquarters or build new bonded warehouses in Hainan to reduce import costs by using the zero-tariff policy and reduce capital pressure by relying on the "batch outbound and centralized declaration" model; for export-oriented core enterprises, they can build processing bases and distribution centers in Hainan with the help of Hainan's processing value-added policy; at the same time, they can use Hainan's continuously improving logistics hub advantages to expand into international markets such as Southeast Asia and the Middle East.

4.2 Optimize the Supply Chain System, Integrate and Cooperate, and Improve Operating Efficiency

Enterprises should fully utilize the advantages of improved customs clearance efficiency and improved logistics network after the customs closure to optimize the supply chain system. On the one hand, reasonably plan the stock preparation strategy, use Hainan's bonded warehouses to realize centralized storage and rapid deployment of goods, and improve the inventory turnover rate; on the other hand, strengthen cooperation with Hainan's air logistics enterprises, rely on the newly added international cargo routes to build efficient cross-border logistics channels, and reduce logistics costs. At the same time, enterprises can use Hainan's intelligent supervision platform and cross-border data infrastructure to realize full-process digital management of the supply chain and improve operating efficiency.

4.3 Innovate Business Models and Promote Industrial Integration

Enterprises should actively explore new "cross-border e-commerce +" business forms and models, and promote in-depth integration with local industries in Hainan. They can try the "front store and back warehouse" model, combining offline experience with online sales to improve the consumer shopping experience; for enterprises targeting the Southeast Asian market, they can layout cross-border live streaming business and use foreign anchors to achieve localized marketing; in addition, import-oriented enterprises can explore segmented fields such as "cross-border e-commerce + medical and health care" and "cross-border e-commerce + maternal and infant products", while export-oriented enterprises can focus on Hainan's advantageous industries such as "cross-border e-commerce + tropical agriculture" and "cross-border e-commerce + characteristic cultural and creative industries" to expand development space.

4.4 Strengthen Risk Prevention and Control and Ensure Compliant Operation

After the customs closure, Hainan's supervision model and policy system are in the process of continuous improvement. Enterprises should strengthen risk prevention and control to ensure compliant operation. On the one hand, in-depth study the details of the customs closure policy, accurately grasp the key requirements such as the scope of zero-tariff commodities and the identification standards for processing value-added, to avoid compliance risks caused by deviations in policy understanding; on the other hand, strengthen data security management, abide by relevant regulations on cross-border data flow in Hainan, and ensure the security of user information and transaction data. At the same time, enterprises should establish a flexible risk response mechanism to deal with the uncertainty brought by changes in the global trade environment and policy adjustments.

5. CONCLUSION

Based on the core background of the full-island customs closure operation of Hainan Free Trade Port in 2025, this paper focuses on the core issue of the far-reaching impact of the customs closure's supervision model of "first-line liberalization and second-line control" and the policy system of "zero tariff, low tax rate, and simplified tax system" on cross-border e-commerce enterprises. The study adopts a combination of literature research, case study and data analysis methods, systematically sorts out the customs closure policy framework, and conducts demonstrations by integrating typical cases such as JD Global Purchase and Haikou Meilan Airport as well as multi-dimensional authoritative data. The core significance of this study lies in clarifying the impact mechanism of customs closure on the tax costs, supply chain efficiency, industrial integration and market expansion of cross-border e-commerce enterprises, providing strategic references for enterprises to actively adapt to policies and layout in Hainan to enjoy dividends, and also providing theoretical and practical support for promoting the high-quality development of the cross-border e-commerce industry in Hainan Free Trade Port and helping the construction of a new stage of China's opening up to the outside world.

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